Stock. H.-27—100,000—25-5-51.

Rev. (195) Department.

MS SERIES.

G.O. No. 2976

Dated 13-11-1951

[Despatch Abstract.]

Madras Treasury Code Volume II – Treasuries Sub-Treasuries Inspection questionnaire Amendments proposals — Submitted

Revenue Department.
Subject.

MADRAS TREASURY CODE VOLUME II - Treasuries - Sub Treasuries - Inspection Questionaire Amendmants proposals - Submitted.

Madras. Ref.C.8503/49-5 Dated 21st March 1951.

From
Sri A.F. Mascarenhas, I.A.S., Secretary, Board of Revenue.
Sri W.R.S. Sattianathan, INC.S., Commissioner of Land Revenue.
Read: From the Collector of Tirunelveli Ref.F1.3436/49 dated 8.10.49.
From the Accountant General, Madras No.TM.12.14/50-51, 691, dated 10.7.50.

Reference:

Submitted to the Government.

2. The Board has consulted the Collectors of select districts i.e., Malabar, Tanjore, Bellary, East Godavari, Krishna and Visakhapatnam and also the Accountant General Madras. A statement showing their remarks in the matter is enclosed. The Accountant General, Madras is in favour of the proposed amendments but he states that a separate register showing the receipt of the pair of scales and the set of weights is not necessary. In these circumstances the Board recommends that the Government may be pleased to introduce the three questions proposed by the Collector of Tirunelveli as amended in the enclosure, in the questionaire to be answered by the Treasury Officers while inspecting the Sub Treasuries at Annexure III to appendix 4 of the Madras Treasury Code Volume III.

3. The Board also recommends that the Government may be pleased to standardise the Sub Treasury Form 1.A.(R.F. XXXII-2) Taluk Head Accountants number book as M.T.C.Form 13.A.

(Sd.) x x x
for Secretary.

To
The Secretary to the Government, Revenue Department, Madras, with a statement and a form.

/True Copy/.

Copy of Tirunelveli Collector's letter No.F1.3436/49 dated 6-10-49 to the Secretary to the Board of Revenue, Madras.

Sub: Madras Treasury ~~No.25 of~~ Code Volume II-Treasury sub treasuries - Annual inspection - Questionaire - Amendments - Suggested.

Question No.25 of Annexure III to Appendix 4 M.T.C. Volume II (Questions to be answered by the Treasury Deputy Collector when inspecting sub Treasury) requires that a pair of scales weighing up to Rs.1,000/- should be kept in a sub treasury. But there is no question of insisting on the provision of a set of weights for weighing upto Rs.1,000/- and less without the weights, there will be no use for the scales, In Question No.17 of Annexure I to Appendix 4 M.T.C. Volume II (Questions to be answered by the Collector when inspecting the district Treasury) a provision has been made for verification of the weighing machine, scales and balance with their reapective weights, similar question may be added to Annexure III to Appendix M.T.C. Volume II as follows:-

Question 25. "Is there a set of weights for weighing

p.t.o.

up to Rs.1,000/- Rs.500/- Rs.200/- Rs.100/- Rs.50/- Rs.10/- Rs.5/- Rs.2/- In practice also, to count rupees coins without these standard weights the weight of Rs.1,000/- Rs.500/- Rs.200/- Rs.100/- Rs.50/- Rs.10/- Rs.5/- Rs.2/- cannot be checked. Rupee bags of Rs.1000/- can easily be counted by weighing them at Rs.1000/- each at a time and the time wasted in counting can be saved. Of course. for every Rs.1000/- weighed; Rs.1000/- coins are to be placed in one pan and weighed with another Rs.1000/- in the other. But without standard weight of Rs.1000/- etc., the weight of Rs.1000/- cannot be checked accurately.

2. In many of the Sub Treasuries there is no stock register showing the number of scales and weights supplied to each sub treasury and their condition. In the absence of such a register there will be no means of fixing the responsibility when any of them is lost. They are also not maintained properly. A question may be added to Annexure III to Appendix 4 M.T.C. Volume II as follows:-

Question 29. A."Is a stock register maintained for (i) weighing machine (ii) pair of scales weighing upto Rs.1000/-. and (iii) balance for weighing single coins and the weights supplied to each? Are they properly cleaned and oiled periodically? Are they in good condition.

3. Question No.245 of Annexure III to Appendix 4 M.T.C. Volume II requires the maintenance of the register of chalans issued and orders for payment issued. This question is applicable only to banking sub treasuries. There is no question requiring the maintenance of a similar register for entering the chalans and payment orders in nonbanking sub treasuries though a register styled as "Taluk Head Accountant's number book" is practically in use in all the Sub Treasuries in sub Treasury Form I.A.. This is an important register and forms the basis of all other accounts. The Sub Treasury closing balance for the day according to the Shroff cash balance sheet is checked with that arrived at in the Taluk Accountant's number book first and then with the day book. A sample form is enclosed for reference. The form may be standardised as M.T.C. Form 13-A and a question added to Annexure III to Appendix 4 M.T.C. Volume II as follows:-

Question 245: Is the Taluk Head Accountant's Number Book maintained properly and a certificate appended to it to the effect that the closing balance agrees with that of the Shroff's balance sheet and the Day book (S.R. 18. a under Treasury Rule 10)".

/True Copy/.

Copy of Accountant General's T.M.12.12/50-51/691 dated 10-7-50 to the Commissioner of Land Revenue.

Sub:-Madras Treasury Code Volume II-Treasury - Sub Treasuries - Annual inspection - Questionaire - Amendments - Proposals.

With reference to your letter No.C.8503/49-3, dated 24th April 1950, on the subject mentioned above, I am to offer remarks as follows:--

Question No.25-A: No remarks, The provision of a set of weights to weigh upto Rs.1000/- is already implied in the maintenance of a pair of scales to weigh upto Rs.1000/-

Question No.29-A: The amendment is approved, but the opening of a separate register is not necessary. The receipt of scales, weights etc., that are supplied to the sub treasuries may be watched through the General Stock Register maintained in Sub Teasuries, which may be required to be examined by the Inspecting Officer.

QUESTION No.245-A: The amendment maybe introduced as the Taluk Head Accountant's Number Book is an important register and serves as a counter check for the correctness of the cash book and the entries in the Shroff's balance sheet.

Vn.25.8. /True Copy/.

8/18

GOVERNMENT OF MADRAS.

ABSTRACT.

Madras Treasury Code Volume II - Treasuries - Sub-Treasuries Inspection Questionnaire Amendments proposals - Submitted.

REVENUE DEPARTMENT.

G.O.Ms.No.2976. Dated 13th November 1951.

Read the following:

From the Board of Revenue, Refce. No.8503/49-51, dated 21.3.1951.

O R D E R:

The draft amendments to the Annexure III to Appendix 4 of the Madras Treasury Code, Volume II submitted by the Board of Revenue with its Reference read above are approved. The recommendation of the Board of Revenue to standardise the Sub-Treasury Form I-A.(R.F.XXXII-2) Taluk Head Accountant's Number book, as M.T.C. 13-A is also accepted.

2. The amendments to the M.T.C.Vol.II will be issued by the Government in Finance Department.

(BY ORDER ETC.,)

(Sd.) x x x

Secretary to Government.

To The Board of Revenue (Land Revenue).

copy to Finance Department.(with encls.)

/True Copy/.

R Thiagarajan 1.9.56

SUPERINTENDENT.

Madras Record Office, Madras.

Vn.25.8.